

**IN THE CLAIMS:**

Claim 1 (Currently Amended): A film having a high transmittance and matt property, comprising, on a transparent support, a hard coat layer having incorporated therein particles of a particle size of 1.0 to 10  $\mu\text{m}$  that is larger than the thickness of the hard coat layer thereby providing a concavo-convex structure, and a low-refractive-index layer having a refractive index of 1.45 or less and covering said hard coat layer, wherein the film has a haze value of 1.0 % or more, and a total transmittance of light of 93.5 % or more.

2. (Previously Presented) The film having a high transmittance and matt property according to claim 1, wherein said low-refractive-index layer is formed by incorporating therein a fluorine-containing macromolecular compound being cross-linked by heat or ionization radiation, and has a coefficient of kinetic friction of 0.2 or less.

3. (Previously Presented) The film having a high transmittance and matt property according to claim 1, wherein said hard coat layer contains a cross-linked binder polymer, and monodispersed transparent fine particles having an average particle size larger than the average thickness of the hard coat layer and having a particle size distribution of 0.2 or less in terms of coefficient of variation.

4. (Previously Presented) The film having a high transmittance and matt property according to claim 1, wherein said hard coat layer contains a cross-linked binder polymer, and monodispersed transparent fine particles composed of a resin having a Moh's scale of hardness of less than 7, which have an average particle size larger than the average thickness of the hard coat layer and which have a particle size distribution of 0.2 or less in terms of coefficient of variation, and wherein said low-refractive-index layer is composed of a fluorine-containing compound being cross-linked with a refractive index of 1.45 or less and a coefficient of kinetic friction of 0.15 or less.

5. (Previously Presented) The film having a high transmittance and matt property according to claim 3, wherein the low-refractive-index layer is formed by incorporating therein a fluorine-containing macromolecular compound being cross-linked by heat or ionization radiation, and has a coefficient of kinetic friction of 0.2 or less.

6. (Previously Presented) The film having a high transmittance and matt property according to claim 5, wherein said hard coat layer contains a cross-linked binder polymer, and monodispersed transparent fine particles composed of a resin having a Moh's scale of hardness of less than 7, which have an average particle size larger than the average thickness of the hard coat layer and which have a particle size distribution of 0.2 or less in terms of coefficient of variation, and wherein said low-refractive-index layer is composed of a fluorine-containing compound being cross-linked with a refractive index of 1.45 or less and a coefficient of kinetic friction of 0.15 or less.

7. (Previously Presented) The film having a high transmittance and matt property according to claim 1, wherein said film having a high transmittance and matt property is an optical film comprising, on a transparent support, a hard coat layer and a low-refractive-index layer having a lower refractive index than that of said transparent support, laminated in this order, and wherein said hard coat layer contains a cross-linked binder polymer, and monodispersed transparent fine particles having an average particle size larger than the average thickness of the hard coat layer and having a particle size distribution of 0.1 or less in terms of coefficient of variation.

8. (Previously Presented) A polarizing plate having a high transmittance and matt property, comprising a polarizing layer and two protective films thereon, wherein at least one of the protective films is the film having a high transmittance and matt property according to any one of claims 1 to 7, and wherein a matted layer is disposed at the opposite side to the polarizing layer.

9. (Previously Presented) A liquid crystal display device, using the film having a high transmittance and matt property according to any one of claims 1 to 7.

10. (Previously Presented) A liquid crystal display device, comprising two polarizing plates provided on both sides of a liquid crystal cell, wherein the polarizing plate provided at the back light side is the polarizing plate having a high transmittance and matt property according to claim 8, the matted layer being disposed toward the back light side.

Claim 11 (New): The film having a high transmittance and matt property according to claim 1, wherein the low-refractive-index layer coated on the hard coat layer maintains the concave-convex surface formed by incorporating said particles in the hard coat layer.

Claim 12 (New): The film having a high transmittance and matt property according to claim 1, wherein an average particle diameter of the particles is larger than the thickness of the hard coat layer by  $0.5$  to  $5.0\mu\text{m}$ .

Claim 13 (New): The film having a high transmittance and matt property according to claim 1, wherein a density of the particles is in a range of 100 to 5000 particles/ $\text{m}^2$ .